EXHIBIT I

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF TEXAS

AUDREY K. MILLER, Plaintiff, v. SAM HOUSTON STATE UNIVERSITY, et al. Defendants.	Civil Action No. 4:15-cv-02824

EXPERT REPORT OF KEVIN E. CAHILL, PHD

March 11, 2022

CONFIDENTIAL

EXPERT REPORT OF KEVIN E. CAHILL, PHD

I. INTRODUCTION

A. Qualifications

1. My name is Kevin E. Cahill, Ph.D. I hold a B.A. in mathematics and economics (with honors) from Rutgers College and an M.A. and Ph.D. in economics from Boston College, with a focus in applied econometrics and labor economics. I am a partner and project director at ECONorthwest, a Portland-based economic consulting firm, and a faculty affiliate at the Center on Aging & Work at Boston College ("the Center"). In these roles I serve as an economist on project teams that examine issues relevant to public policy and publish on various topics related to applied microeconomics. In addition to my public policy research, I also serve as an economist on litigation-related cases involving employment and contract disputes, discrimination, antitrust issues, and other topics that require statistical expertise, analyses involving applied microeconomics, or an assessment of economic damages. I have been with ECONorthwest since 2012. I have been affiliated with the Center since its inception in 2005.
2. I am a member of the American Economics Association (AEA), the National Academy of Social Insurance (NASI), the Gerontological Society of America (GSA), the Western Economics Association International (WEAI), and the National Association of Forensic Economics (NAFE). I served on GSA's Finance Committee from 2015 to 2019, was elected and served as president of NAFE from 2019 to 2020, and was elected to NASI in 2021. I serve on the editorial board of *Work, Aging and Retirement, Research on Aging*, and *The Journal of Aging & Social Policy* and have served as a reviewer for *The Gerontologist, The Journal of Human Resources,* and *The Journal of Applied Gerontology,* as well as other academic journals. My own research has been published in *The Gerontologist, Research on Aging, Monthly Labor Review, Work, Aging and Retirement, Topics in Economic Analysis and Policy*, and other academic journals, and by the National Bureau of Economic Research (NBER), the Center for Retirement Research, the Center on Aging & Work, and the U.S. Bureau of Labor Statistics.
3. Prior to joining ECONorthwest, I was an associate and manager at Analysis Group, an economics and financial consulting firm headquartered in Boston, Massachusetts. While at Analysis Group, I worked as an economist on large-scale litigation cases, and conducted

research and published studies related to health outcomes analyses. Prior to joining Analysis Group I served as the associate director for research at the Center for Retirement Research at Boston College, as an economist and expert witness with Tinari Economics Group, and as an associate at Abt Associates, Inc., a for-profit public policy research firm based in Cambridge, Massachusetts.

4. I have testified in deposition and at trial on several occasions. My expert opinions pertained to lost profits to business, lost earnings, including fringe benefits and pensions, and other economic losses and statistical analyses.
5. Although I am a partner with ECONorthwest in Portland, Oregon and maintain my faculty affiliation with Boston College in Chestnut Hill, Massachusetts, I reside in Boise, Idaho and have been a resident of Boise since March 2010.
6. My professional and academic qualifications are described in my curriculum vitae, which is attached as Appendix A.

B. Background

7. The plaintiff in this case, Audrey K. Miller, worked as a tenure-track Assistant Professor in the Department of Psychology and Philosophy at Sam Houston State University from 2007 to 2014.[1] During this time, Dr. Miller published regularly, supervised clinical trainees, served on student research committees, and received university mentorship awards and recognitions.[2] Dr. Miller's employment with Sam Houston State University ended in 2014 after she was not promoted to Associate Professor with Tenure in 2013.
8. In 2015, Dr. Miller filed a lawsuit against Sam Houston State University for wrongful denial of tenure in which she alleges that Sam Houston State University discriminated against her based on her sex, retaliated against her, and created a hostile work environment.[3] Dr. Miller's case was dismissed on summary judgement on September 30, 2019, in the U.S. District Court

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[1] "6 CV-Audrey K. Miller, Ph.D.pdf."

[2] Email to Kevin E. Cahill from Audrey K. Miller dated January 24, 2022.

[3] Greenwald, Judy. (2021). *Sex Discrimination Case Against Universities Reinstated*. Business Insurance. Posted on: 02/2/2021. p. 1.

of Houston.[4] On January 29, 2021, however, the 5th U.S. Circuit Court of Appeals in New Orleans reversed the lower court's summary judgement.[5] Dr. Miller's case is currently being litigated.

9. Dr. Miller is currently a research associate at the University of Houston Institute for Research on Women, Gender, & Sexuality (WGS).[6] Dr. Miller also teaches courses in Gender and Violence for the WGS Studies and Psychology programs at the University of Houston, and is considered an expert in gender violence, trauma, and forensic psychology.[7]

C. Assignment

10. I was asked by counsel for Dr. Miller to provide an assessment of economic losses due to Dr. Miller's alleged wrongful denial of tenure at Sam Houston State University.
11. The opinions that I express in this report pertain solely to economic losses associated with Dr. Miller's alleged wrongful denial of tenure. I do not attempt to analyze Defendants' responsibility or liability for any claimed losses in this matter, nor do I quantify economic losses incurred by Dr. Miller due to any alleged gender discrimination or retaliation by Sam Houston State University.
12. I am willing and able to testify under oath as to the opinions expressed in this report.
13. I may offer additional opinions if additional relevant information becomes available and, if allowed within the context of this litigation, will likely provide rebuttal testimony if Defendants' expert(s) respond to my report.

D. Compensation

14. I have been compensated for my time on this matter at my standard hourly rate for litigation-related work through ECONorthwest. This rate is $495 per hour. My compensation is not

[4] United States Court of Appeals for the Fifth Circuit. (2021). Case No. 19-20752, *Audrey K. Miller vs. Sam Houston State University; Texas State University System.* Document: 00515726301. Date Filed: 01/29/2021 ("Appeals Court Decision"), p. 11.

[5] Appeals Court Decision, p. 20.

[6] University of Houston Institute for Research on Women, Gender & Sexuality. (2022). About Us. https://uh.edu/class/ws/irwgs/about/.

[7] Email to Kevin E. Cahill from Audrey K. Miller, dated January 24, 2022.

based on the outcome of this case and is not dependent on my conclusions. The time I have spent on this matter was conducted through ECONorthwest and is unrelated to my research with the Center.

15. Under my direction, staff at ECONorthwest assisted with the preparation of this report. Staff at ECONorthwest were compensated for their time on this matter according to their standard hourly rate for litigation-related work through ECONorthwest.

E. Materials Considered

16. I reviewed documents provided by counsel for the Plaintiff and other documents that are publicly available. A list of the materials I considered is contained in Appendix B.

F. Summary of Conclusions

17. Within a reasonable degree of economic certainty, and based on the analysis contained in this report, it is my professional opinion that the total present value of the economic loss sustained by Dr. Miller due to the alleged wrongful denial of tenure ranges from $777,075 to $1,403,408. I note that my valuation does not take into account the ramifications of intangible, non-economic losses such as human suffering or emotional feelings that may have been suffered by Dr. Miller. I also note that my valuation does not address economic losses associated with any alleged gender discrimination or retaliation by Sam Houston State University.

II. ASSESSMENT OF BACK-PAY LOSSES

18. In this section I describe my calculations of Dr. Miller's past—or "back-pay"—losses. I calculate Dr. Miller's back-pay losses as the difference between: (1) what Dr. Miller would have earned as a tenured faculty member at Sam Houston State University from her separation through March 11, 2022, and (2) what Dr. Miller has actually earned since her separation from Sam Houston State University, also through March 11, 2022. I rely on Dr. Miller's Social Security Earnings Statement, W-2s, offer letters, and Federal Income Tax

filings to document Dr. Miller's income from 2007 to 2022.[8] Further, Dr. Miller experienced average annual increases in her base salary of 2.83 percent while at Sam Houston State University.[9] I apply this growth rate to estimate subsequent annual values of Dr. Miller's gross but-for earnings through March 11, 2022.

19. Gross earnings are adjusted to take into account several factors that help determine net earnings. An adjustment to gross earnings typically made in economic damages reports such as this one takes into consideration the likelihood of periods of unemployment during a person's expected working life. Unemployment is an economy-wide phenomenon, but various statistical cohorts of the labor force experience different rates of unemployment. This adjustment is usually necessary because unemployment is typically not taken into consideration by worklife expectancy figures.[10] The latter indicate the number of expected years of participation in the labor force, whereas unemployment refers to periods of no work of those persons already active in the labor force. In the case of Dr. Miller, however, her but-for earnings are based on being a tenured professor. One of the benefits of tenure in academia is job security,[11] so an unemployment adjustment is not applicable in this case.

20. Another adjustment typically made in tort law damage calculations is subtraction of a plaintiff's income tax liabilities. However, as a result of case law, Internal Revenue Service (IRS) rulings and legislation, economic losses awarded in wrongful termination cases are fully subject to income tax liabilities. The Small Business Job Protection Act of 1996 states that only settlements or awards originating in physical injury or physical sickness claims are excludable from income taxes. All other damage awards are taxable, including claims filed

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[8] "AKMiller Social Security Statement (2007-present).pdf"; "Miller 002085.pdf"; "Miller 002086 - 2089.pdf"; "Miller 002090 - 2097.pdf;" "Instructional Faculty Offer Letter (Fall 2021 Semester -- two sections).pdf"; "Research Associate Offer Letter (Jan 2019 - 12 month employment).pdf."

[9] MILLER 000767–7. The alleged gender discrimination and retaliation by Sam Houston State University could impact this growth rate. As noted in my assignment, however, my analysis does not address any alleged gender discrimination or retaliation by Sam Houston State University.

[10] See, for example, Skoog, G.R., Ciecka, J.E., and Krueger, K.V. (2019). "The Markov Model of Labor Force Activity 2012-2017: Extended Tables of Central Tendency, Shape, Percentile Points, and Bootstrap Standard Errors," *Journal of Forensic Economics*, 28(1-2), pp. 15-108.

[11] American Association of University Professors (AAUP). (2022). "Tenure." https://www.aaup.org/issues/tenure.

under federal statutes such as the Age Discrimination in Employment Act.[12] Therefore, no adjustment is made to account for this liability in the present analysis because, to do so, would unduly penalize the plaintiff, as income taxes will have to be paid on any back-pay and front-pay award received in this matter.

21. Earnings losses are also adjusted to take into account the value of fringe benefits. As an Assistant Professor at Sam Houston State University, Dr. Miller received various fringe benefits that included family health and dental insurance, life insurance, and disability insurance.[13] Given the prospective nature of insurance, the loss of benefits in past years is limited to any out-of-pocket medical expenses and COBRA premiums. Dr. Miller also had an employer-provided defined-contribution pension plan with an employer match.
22. My understanding is that Dr. Miller incurred out-of-pocket medical expenses since leaving Sam Houston State University.[14] Further, Dr. Miller might not have received travel reimbursements related to her time with Sam Houston State University.[15] These (unreimbursed) out-of-pocket expenses should be added to the damages amounts quantified in this report.
23. Dr. Miller might have also received compensation for accumulated vacation, personal and sick leave. To the extent that such monies were received after Dr. Miller's separation from Sam Houston State University, the funds would represent a benefit earned during Dr. Miller's tenure with Sam Houston State University and would not count as mitigating income for the purposes of this report.
24. Finally, I note that, due to the alleged wrongful denial of tenure, and possibly due to the alleged gender discrimination and retaliation by Sam Houston State University, Dr. Miller might have lost access to certain benefits, such as startup funding, paid sabbaticals, paid

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[12] Weil, R.L., Lentz, D., and Evans, E. (2017). Litigation Services Handbook: The Role of the Financial Expert, 6th Edition. Wiley Professional, Reference & Trade. Vital Book file, p. 18.1.

[13] Sam Houston State University Summary of Benefits ("Summary of Benefits (circa 2007 – beginning employment at SHSU.pdf").

[14] Email to Kevin E. Cahill from Audrey K. Miller, dated March 9, 2022.

[15] "6) Example Conference-Training Funding.pdf."

travel reimbursement, summer pay, releases from teaching responsibilities, compensation for individual clinical supervision overloads, professional licensure and insurance reimbursements, low-cost clinic access, and the ability to pursue outside opportunities.[16] The value of these benefits are not included in the damages calculations in this report. Further, it is my understanding that Dr. Miller might not have received full compensation for the work she performed at Sam Houston State University.[17] Any unpaid wages would be added to the economic damages calculated in this report. Dr. Miller might have also incurred losses related to real estate that she otherwise would not have owned.[18] This report also does not quantify any potential losses associated with real estate.

25. Using the information described above, Dr. Miller's net but-for earnings are equal to 100 percent of her gross but-for earnings. Dr. Miller's net post-separation earnings in the past are also equal to her gross post-separation earnings.
26. Table 1 shows that the loss of back-pay through March 11, 2022 totals $458,360 in 2022 dollars.[19]

III. ASSESSMENT OF FRONT-PAY LOSSES

27. In this section I describe my calculations of Dr. Miller's future—or "front-pay"—losses. I calculate future losses to Dr. Miller by extending the earnings projections from the previous section into future years. Specifically, I calculate Dr. Miller's front-pay losses based on the income Dr. Miller would have earned as a tenured professor at Sam Houston State University, net of Dr. Miller's projected income based on her current position at the University of Houston. I perform these calculations for an additional five years from March 11, 2020 and through Dr. Miller's statistical retirement age.

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[16] Email to Kevin E. Cahill from Audrey K. Miller, dated March 10, 2022; Email to Kevin E. Cahill from Audrey K. Miller, dated March 11, 2022.

[17] Ibid.

[18] Ibid.

[19] In the event pre-judgment interest is applied to an award of back-pay damages, the nominal values (which have not been adjusted for inflation) in Table 1 should be used to calculate the interest.

28. Worklife expectancy tables provide statistics descriptive of the actual working life experience of the civilian population by age, employment status, and schooling. As of March 11, 2022, females of Dr. Miller's age/education/laborforce-activity statistical cohort average 20.73 years of remaining labor force activity.[20] This statistic yields a retirement age of 65.92 years, occurring on December 3, 2042.
29. An appropriate growth rate must be applied to the loss figures for future years. I apply the 2.83 percent annual growth rate based on Dr. Miller's estimated increases while at Sam Houston State University to project forward Dr. Miller's but-for earnings. Dr. Miller's front-pay mitigation earnings are also assumed to grow at 2.83 percent annually.[21]
30. Regarding future projected losses, it is possible to set aside a lump-sum monetary amount at the present time such that the annual flow of interest earnings from it plus a part of the principal would generate the equivalent amount of lost financial sums projected for each successive year under consideration. In other words, money has a time value. Pecuniary losses expected to be suffered at some future point in time are worth less in today's dollars because money can earn additional monies in the form of interest. Thus, to calculate the present value of the required lump-sum amount, it is necessary to establish a reasonable discount rate factor. My discount factor is based on a laddered approach using current Treasury rates.[22]
31. I note that interest earnings from any award in this case will be subject to future income taxation in each subsequent year. This poses a problem since the award will be, in effect, taxed indirectly when no provision has been made for this tax burden. Thus, it is assumed that any lump-sum award will be used to purchase investment instruments that would provide a flow of nontaxable payments to Dr. Miller.

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[20] Skoog, G.R., Ciecka, J.E., and Krueger, K.V. (2019). "The Markov Model of Labor Force Activity 2012-2017: Extended Tables of Central Tendency, Shape, Percentile Points, and Bootstrap Standard Errors," *Journal of Forensic Economics*, 28(1-2), pp. 15-108.

[21] MILLER 000767–7.

[22] U.S. Department of the Treasury. Daily Treasury Yield Curve rates. Accessed March 5, 2022 at https://home.treasury.gov/resource-center/data-chart-center/interest-rates/TextView?type=daily_treasury_yield_curve&field_tdr_date_value_month=202203.

32. Table 2 shows that the present value of Dr. Miller's future losses, based on a loss period that extends five years into the future ($167,202) (lower-bound estimate) and a loss period that extends to retirement ($631,217) (upper-bound estimate). All annual earnings losses are expressed in present dollar value terms.

IV. COMPENSATION FOR EXCESS TAXES

33. Should an award be granted in this matter, Dr. Miller would incur an additional income tax burden as a result of receiving a lump-sum award instead of an annual stream of payments. U.S. Magistrate Judge Jacob B. Hart opined in *O'Neill v. Sears Roebuck & Co*. that a plaintiff granted an award in an age-discrimination matter is entitled to a court ordered enhancement in order to compensate for the "negative tax consequences" of receiving a lump sum award for back pay and front pay in a single year.[23] This enhancement recognizes and is in compliance with the "make-whole" doctrine set forth by the 3rd U.S. Circuit Court of Appeals 1995 decision in *Starceski v. Westinghouse Electric Corporation*.[24]

34. I follow a four-step process to calculate the additional tax liability. First, I estimate Dr. Miller's after-tax but-for income award based on the income tax liability Dr. Miller would have incurred on her annual earnings. Second, I estimate the income tax liability Dr. Miller would incur in the year in which a lump-sum award is made. Third, I calculate the appropriate award based on the after-tax award amount from step one, adjusted for the additional compensation needed to offset the tax liability imposed on a lump sum award, determined in step two. Fourth, I subtract the pre-tax award amount from the appropriate award to derive the additional or excess taxes for which Dr. Miller would need to be compensated.

[23] Duffy, S. (2000). "Winning Age Bias Plaintiff Receives Additional Money to Cover Extra Tax," *The Legal Intelligencer* (August).

[24] See: Petkun, Lisa B. (2009). "Third Circuit Affirms District Court's Award to Offset Plaintiffs Increased Taxes in ADEA Case," *Lexis Nexis*. p. 1; Carroll, Scott A. (2015). "Federal Appeals Court Endorses Tax-Offset Damages," *The National Law Review,* 12(66). p. 1; Wood, Robert R. (2019). "Can You Claim Higher Tax Bills As Lawsuit Damages?," *Forbes,* p. 1.

1. Income Tax Liability Estimates: Annual Earnings

35. To estimate Dr. Miller's tax rate on her but-for income, I rely on IRS Tax tables, and establish her but-for federal income tax liability at 14.6 percent.[25]

36. Based on the above information, I then estimate Dr. Miller's after-tax income had she earned the monies in each respective year. Accordingly, based on 14.6 percent tax rate, the after-tax award for the lower-bound estimate would be $534,167 and the after-tax award for the upper-bound estimate would be $930,423.

2. Income Tax Liability on Lump-Sum Award

37. To calculate the tax rate on a lump-sum award, we look at Dr. Miller's estimated taxable net income in 2021 absent the award. Based on Dr. Miller's annualized earnings with the University of Houston, I estimate Dr. Miller's adjusted gross 2022 household net income to be $59,085.

38. In order to calculate income taxes on the estimated taxable income, I use 2021 federal tax rates.[26] If Dr. Miller were to receive the lower-end award of $625,562 plus estimated taxable income of $59,085, she would have an average federal tax rate of approximately 31.3 percent on the lump-sum award. If Dr. Miller were to receive the upper-end award of $1,089,577 plus estimated taxable income of $59,085, she would have an average federal tax rate of approximately 33.7 percent on the lump-sum award.

3. Estimation of Appropriate Award

39. The appropriate award (A) is calculated by application of the following formula.

$$A = (w) / (1 - t)$$

[25] I note that Texas does not have a state income tax.

[26] Internal Revenue Service. (2021). 2021 1040 and 1040-SR Tax and Earned Income Credit Tables.

where w is the previously calculated after-tax award and t is the average tax rate on the lump sum.[27] Using this formula and the preceding information, I calculate the award adjusted for the additional compensation for the tax liability imposed on a lump-sum award as follows:

$$A(\text{lower-end}) = (\$534{,}187) / (1 - 0.313) = \$777{,}075$$

$$A(\text{upper-end}) = (\$930{,}423) / (1 - 0.337) = \$1{,}403{,}408$$

4. Additional/Excess Income Taxes

40. In order to establish the excess tax amounts as a separate component of loss, I subtract the pre-tax award amounts from the appropriate award amount as follows: $777,075 – $625,562 = $151,513 for the lower-bound awarded and $1,403,408 – $1,089,577 = $313,831 for the upper-bound award.

41. I note that the court may award attorneys' fees to Dr. Miller in addition to the previously calculated amounts. If so, the trier of fact would also have to consider Dr. Miller's attorneys' fees as part of any additional compensation for excess taxes.

V. CONCLUSION

42. Within a reasonable degree of economic certainty, and based on the analysis contained in this report, it is my professional opinion that the total present value of the economic loss sustained by Dr. Miller due to the alleged wrongful denial of tenure ranges from $777,075 to $1,403,408 (Table 3).[28] The dollar amounts are adjusted to present value (in 2022 dollars) and represent a lump-sum payment made at present needed to generate a flow of payments sufficient to compensate for Dr. Miller's losses in each year since being denied tenure at Sam Houston State University. I note that my valuation does not take into account the ramifications of intangible, non-economic losses such as human suffering or emotional feelings that may have been suffered by Dr. Miller. I also note that my valuation does not

[27] See: Boyles, T.J. and Lewis, W.C. (1996). "Taxation of Damage Awards: Current Law and Implications," *Litigation Economic Digest*, 2(1), pp. 73-77.

[28] I note that pre-trial or pre-judgment interest has not been calculated. These interest losses are typically determined at the time of trial and would be in addition to the losses calculated in this report.

address economic losses associated with any alleged gender discrimination or retaliation by Sam Houston State University.

Respectfully Submitted,

Kevin E. Cahill, PhD

VI. EXHIBITS

Table 1: Back-Pay Loss Calculations, Audrey K. Miller, PhD, 2007 to 2022

	But-for Termination Earnings		Actual Post-termination Earnings		Total Loss (Nominal Dollars)	Total Loss (2022 Dollars)
Year	Gross	Net	Gross	Net		
2007	$54,235	$54,235				
2008	69,267	$69,267				
2009	67,981	$67,981				
2010	62,974	$62,974				
2011	73,345	$73,345				
2012	74,427	$74,427				
2013	67,649	$67,649				
2014.52	35,439	$35,439				
2014.48	33,820	$33,820	$0	$0	$33,820	$40,649
2015	71,532	$71,532	8,878	$8,878	62,654	$75,372
2016	73,556	$73,556	4,714	$4,714	68,842	$81,695
2017	75,638	$75,638	0	$0	75,638	$87,570
2018	77,779	$77,779	3,999	$3,999	73,780	$83,686
2019	79,980	$79,980	58,365	$58,365	21,615	$24,143
2020	82,243	$82,243	53,975	$53,975	28,268	$30,808
2021	84,571	$84,571	57,459	$57,459	27,112	$29,140
2022.19*	16,523	$16,523	11,226	$11,226	5,297	$5,297
Total						**$458,360**

Notes:
[1] Nominal dollars are converted to 2022 dollars based on the Price Index for Personal Consumption Expenditures.

Sources: Social Security Statement for Audrey K. Miller dated March 3, 2022 ("AKMiller Social Security Statement (2007-present).pdf"); "Miller 002086 - 2089.pdf;" U.S. Bureau of Labor Statistics. (2022). Consumer Price Index, All items in U.S. City Average, All Urban Consumers, Not Seasonally Adjusted, CUUR0000SA0. https://data.bls.gov/pdq/SurveyOutputServlet.

Table 2: Front-Pay Loss Calculations, Audrey K. Miller, PhD, 2022 to 2042

Discount Year	Year	Age	But-for Termination Earnings Gross	But-for Termination Earnings Net	Actual Post-termination Earnings Gross	Actual Post-termination Earnings Net	Total Loss	Present Value of Loss	Cumulative Present Value of Losses
0	2022.81	45	$70,441	$70,441	$47,859	$47,859	$22,582	$22,582	$22,582
1	2023	46	89,425	89,425	60,757	60,757	28,668	28,370	50,952
2	2024	47	91,956	91,956	62,477	62,477	29,479	28,614	79,566
3	2025	48	94,558	94,558	64,245	64,245	30,314	28,887	108,453
4	2026	49	97,234	97,234	66,063	66,063	31,171	29,213	137,667
5	2027	50	99,986	99,986	67,932	67,932	32,054	29,535	167,202
6	2028	51	102,816	102,816	69,855	69,855	32,961	29,834	197,036
7	2029	52	105,725	105,725	71,832	71,832	33,893	30,121	227,157
8	2030	53	108,717	108,717	73,865	73,865	34,853	30,424	257,581
9	2031	54	111,794	111,794	75,955	75,955	35,839	30,721	288,302
10	2032	55	114,958	114,958	78,105	78,105	36,853	31,014	319,316
11	2033	56	118,211	118,211	80,315	80,315	37,896	31,181	350,497
12	2034	57	121,556	121,556	82,588	82,588	38,969	31,318	381,815
13	2035	58	124,996	124,996	84,925	84,925	40,071	31,426	413,241
14	2036	59	128,534	128,534	87,328	87,328	41,205	31,504	444,745
15	2037	60	132,171	132,171	89,800	89,800	42,372	31,552	476,298
16	2038	61	135,912	135,912	92,341	92,341	43,571	31,570	507,868
17	2039	62	139,758	139,758	94,954	94,954	44,804	31,558	539,425
18	2040	63	143,713	143,713	97,642	97,642	46,072	31,515	570,941
19	2041	64	147,780	147,780	100,405	100,405	47,376	31,443	602,383
20	2042.92	65	139,806	139,806	94,987	94,987	44,819	28,833	631,217

Notes:
[1] Nominal dollars are converted to 2022 dollars based on the Price Index for All Urban Personal Consumption Expenditures.

Sources: Social Security Statement for Audrey K. Miller dated March 3, 2022 ("AKMiller Social Security Statement (2007-present).pdf"); Skoog, G.R., Ciecka, J.E., and Krueger, K.V. (2019). "The Markov Model of Labor Force Activity 2012-2017: Extended Tables of Central Tendency, Shape, Percentile Points, and Bootstrap Standard Errors," *Journal of Forensic Economics*, 28(1-2), pp. 15-108; U.S. Bureau of Labor Statistics. (2022). Consumer Price Index, All items in U.S. City Average, All Urban Consumers, Not Seasonally Adjusted, CUUR0000SA0. https://data.bls.gov/pdq/SurveyOutputServlet.

Table 3. Summary of the Net Present Value of Economic Losses to Audrey K. Miller

	Net Present Value	
Category	Lower Bound (5 years)	Upper Bound (Retired)
Back-pay losses	$458,360	$458,360
Front-pay losses	$167,202	$631,217
Compensation for excess taxes	$151,513	$313,831
Total	$777,075	$1,403,408

Notes:
[1] Nominal dollars are converted to 2022 dollars based on the Price Index for All Urban Personal Consumption Expenditures.

Sources: Table 1, Table 2, Internal Revenue Service. (2021). 2021 1040 and 1040-SR Tax and Earned Income Credit Tables.

VII. APPENDIX A: Curriculum Vitae

KEVIN E. CAHILL

Education

Ph.D. Economics, Boston College, Chestnut Hill, MA, 2000

M.A. Economics, Boston College, Chestnut Hill, MA, 1997

B.A. Mathematics and Economics (with honors), Rutgers College, New Brunswick, NJ, 1993

Professional Experience

2012–present	ECONorthwest: Senior Economist / Project Director (2012–17); Partner (2018–)
2005–present	Center on Aging & Work at Boston College: Research Economist (2005–19); Faculty Affiliate (2019–)
2005–2010	Analysis Group, Inc.: Associate (2005–2008); Manager (2009–2010)
2004–2005	Tinari Economics Group: Economist and Expert Witness
2003	Center for Retirement Research at Boston College: Associate Director for Research
2000–2002	Abt Associates, Inc.: Associate

Academic Papers and Publications

Cahill, Kevin E., Michael D. Giandrea, Joseph F. Quinn, Lawrence B. Sacco, and Loretta G. Platts. *Revise and Resubmit*. "Does bridge employment mitigate or exacerbate inequalities later in life?" *Work, Aging, and Retirement*.

Spizman, Lawrence M., Kevin E. Cahill, and John Kane. *Revise and Resubmit*. "The Impact of Race on a Child's Educational Attainment and Life-Time Earnings." *Journal of Forensic Economics*.

Platts, Loretta, Lawrence Sacco, Ayako Hiyoshi, Hugo Westerlund, Kevin E. Cahill, and Stefanie König. *Forthcoming*. "Job quality in the late career in Sweden, Japan and the United States." *Research on Aging*.

Sacco, Lawrence B., Kevin E. Cahill, Hugo Westerlund, and Loretta G. Platts. 2021. "Changes in job quality as people work beyond pensionable age in Sweden." *Work, Aging, and Retirement*, waab021, https://doi.org/10.1093/workar/waab021.

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2020. "Unretirement in the 2010s: Prevalence, Determinants, and Outcomes." U.S. Bureau of Labor Statistics Working Paper, 529 (September).

Cahill, Kevin E and Joseph F. Quinn. 2020. "The Importance of Gradual Retirement in America Today." *Public Policy & Aging Report*, 30(3), 107-112; doi.org/10.1093/ppar/praa013.

Cahill, Kevin E. and Joseph F. Quinn. 2019. "The Retirement Income Security Outlook for Older Workers: Causes for Concern and Reasons for Optimism." In S. Czaja and J. James (Eds.), *Current and Emerging Trends in Aging and Work*. New York, NY: Springer.

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2019. "Retirement Patterns of the Early and Middle Baby Boomers." U.S. Bureau of Labor Statistics Working Paper, 512 (April).

Quinn, Joseph F., Kevin E. Cahill, and Michael D. Giandrea. 2019. "Transitions from Career Employment among Public- and Private-Sector Workers." *Journal of Pension Economics and Finance*, 18(4), 529-548; doi.org/10.1017/S1474747218000434.

Cahill, Kevin E. and Joseph F. Quinn. 2019. "The Relative Effectiveness of the Minimum Wage and the Earned Income Tax Credit as Anti-Poverty Tools." In K. Ward and K. Himes (Eds.), *Growing Apart: Religious Reflection on the Rise of Economic Inequality*. Basel, Switzerland: MDPI.

Principi, Andrea, Deborah Smeaton, Kevin E. Cahill, Sara Santini, Helen Barnes, and Marco Socci. 2018. "What Happens to Retirement Plans, and Does this Affect Retirement Satisfaction?" *The International Journal of Aging and Human Development*; doi.org/10.1177/0091415018796627.

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2018. "Is Bridge Job Activity Overstated?" *Work, Aging, and Retirement*; doi.org/10.1093/workar/way006.

Quinn, Joseph F. and Kevin E. Cahill. 2018. "Challenges and Opportunities of Living and Working Longer." In R. Clark, R. Maurer, and O. S. Mitchell (Eds.), *How Persistent Low Returns Will Shape Saving and Retirement*. New York, NY: Oxford University Press.

Quinn, Joseph F. and Kevin E. Cahill. 2017. "The Relative Effectiveness of the Minimum Wage and the Earned Income Tax Credit as Anti-Poverty Tools." *Religions*, 8(4), 69; doi:10.3390/rel8040069.

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2017. "To What Extent is Gradual Retirement a Product of Financial Necessity?" *Work, Aging and Retirement*, 3(1), 25-54; doi: 10.1093/worker/waw027.

Cahill, Kevin E., Andrew Dyke, John Tapogna, and Michael D. Giandrea. 2016. "The Impact of Oregon's Pension Legacy Costs on New Teacher Turnover and Quality." U.S. Bureau of Labor Statistics Working Paper, 491 (August).

Principi, Andrea, Sara Santini, Marco Socci, Deborah Smeaton, Kevin E. Cahill, Sandra Vegeris, and Helen Barnes. 2016. "Retirement Plans and Active Aging: Perspectives in Three Countries." *Ageing & Society*; doi: 10.1017/So144686x16000866.

Cahill, Kevin E., Michael D. Giandrea, Andrew Dyke, and John Tapogna. 2016. "Pension Generosity in Oregon and its Impact on the K12 Workforce." U.S. Bureau of Labor Statistics Working Paper, 488 (April).

Quinn, Joseph F., and Kevin E. Cahill. 2016. "The New World of Retirement Income Security in America." *American Psychologist*, 71(4), 321-333; doi: 10.1037/a0040276.

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2015. Evolving Patterns of Work and Retirement. In L. George & K. Ferraro (Eds.), *The Handbook of Aging and the Social Sciences* (8th Edition). New York, NY: Elsevier.

Cahill, Kevin E., Jacquelyn B. James, and Marcie Pitt-Catsouphes. 2015. "The Impact of a Randomly Assigned Time and Place Management Initiative on Work and Retirement Expectations." *Work, Aging and Retirement*, 1(3); doi: 10.1093/worker/wav012.

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2015. "Retirement Patterns and the Macroeconomy, 1992 – 2010: The Prevalence and Determinants of Bridge Jobs, Phased Retirement, and Re-entry among Three Recent Cohorts of Older Americans." *The Gerontologist*, 55(3), 384-403; doi: 10.1093/geront/gnt146.

Cahill, Kevin E., Tay K. McNamara, Marcie Pitt-Catsouphes, and Monique Valcour. 2015. "Linking Shifts in the National Economy with Changes in Job Satisfaction, Employee Engagement, and Work-Life Balance." *Journal of Behavioral and Experimental Economics*, 56, 40-54; doi: 10.1016/j.socec.2015.03.002.

Pitt-Catsouphes, Marcie, Jacquelyn B. James, Kevin E. Cahill, and Tay K. McNamara. 2015. "Relationships between Team Performance and Managers Who Are Innovators and Early Adopters of Flexible Work Options." *Journal of Change Management*; doi: 10.1080/14697017.2015.1035665.

Cahill, Kevin E., Deborah Smeaton, Andrea Principi, Marco Socci, & Sara Santini. 2015. "Does the Option of Continued Work Later in Life Result in a More Optimistic View of Retirement?" Papers and Proceedings of the 68th Annual Scientific Meeting of the Gerontological Society of America (November).

Cahill, Kevin E., and Joseph F. Quinn. 2014. "A Balanced Look at Self-Employment Transitions Later in Life." *Public Policy & Aging Report*, 24, 134-140; doi: 10.1093/ppar/pru40.

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2014. "How Might the Affordable Care Act Impact Retirement Transitions?" Papers and Proceedings of the NAFE Sessions at the 89th Annual Conference of the Western Economics Association International (June).

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2014. "The Impact of Hours Flexibility on Career Employment, Bridge Jobs, and the Timing of Retirement." U.S. Bureau of Labor Statistics Working Paper, 472 (March).

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2013. "Are Gender Differences Emerging in the Retirement Patterns of the Early Boomers?" U.S. Bureau of Labor Statistics Working Paper, 468 (September).

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2013. "New Evidence on Self-Employment Transitions among Older Americans with Career Jobs." U.S. Bureau of Labor Statistics Working Paper, 463 (April).

Pitt-Catsouphes, Marcie, Jacquelyn B. James, Stephen Sweet, Kevin E. Cahill, David Snow, Kim DeAngelis, Suzanne Lawler, Maureen O'Keeffe, and Danielle Hartmann. 2013. Schedule optimization at the local level. In R. Disselkamp (Ed.), *Workforce asset management book of knowledge*. Hoboken, NJ: Wiley.

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2013. Bridge employment. In M. Wang (Ed.), *The Oxford Handbook of Retirement*. New York, NY: Oxford University Press.

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2012. "The Relationship between Work Decisions and Location Later in Life." U.S. Bureau of Labor Statistics Working Paper, 458 (October).

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2012. "Older Workers and Short-term Jobs: Employment Patterns and Determinants." *Monthly Labor Review*, 135(5), 19-32 (May).

Quinn, Joseph F., Kevin E. Cahill, and Michael D. Giandrea. 2011. "Early Retirement: The Dawn of a New Era?" TIAA-CREF Institute Policy Brief (July).

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2011. "Reentering the Labor Force after Retirement." *Monthly Labor Review*, 134(6), 34-42 (June).

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2011. "How Does Occupational Status Impact Bridge Job Prevalence?" U.S. Bureau of Labor Statistics Working Paper, 447 (July).

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2010. "Employment Patterns and Determinants among Older Individuals with a History of Short-Duration Jobs." U.S. Bureau of Labor Statistics Working Paper, 440 (August).

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2010. "The Role of Re-entry in the Retirement Process." U.S. Bureau of Labor Statistics Working Paper, 439 (June).

Jaff, Michael R., Kevin E. Cahill, Andrew P. Yu, Howard G. Birnbaum, and Luella M. Engelhart. 2010. "Clinical Outcomes and Medical Care Costs among Medicare Beneficiaries Receiving Therapy for Peripheral Arterial Disease." *Annals of Vascular Surgery*, 24(5), 577-587 (July).

Cahill, Kevin E., Michael D. Giandrea, and Melissa Brown. 2010. "Stepping Stones and Bridge Jobs: Determinants and Outcomes." Papers and Proceedings of the NAFE Sessions at the AEA/ASSA 2010 Annual Meetings.

Giandrea, Michael D., Kevin E. Cahill, and Joseph F. Quinn. 2009. "Bridge Jobs: A Comparison across Cohorts." *Research on Aging*, 31(5), 549-576.

Duh, Mei Sheng, Kevin E. Cahill, Pierre Emmanuel Paradis, Pierre Y. Cremieux, and Paul E. Greenberg. 2009. "The Economic Implications of Generic Substitution of Antiepileptic Drugs: A Review of Recent Evidence." *Expert Opinion on Pharmacotherapy*, 10(14), 2317-2328.

Wu, Eric Q., Pankaj A. Patel, Reema R. Mody, Andrew P. Yu, Kevin E. Cahill, Jackson Tang, and Eswar Krishnan. 2009. "Frequency, Risk, and Cost of Gout-related Episodes Among the Elderly: Does Serum Uric Acid Level Matter?" *The Journal of Rheumatology*, 36(5), 1032-1040.

Giandrea, Michael D., Kevin E. Cahill, and Joseph F. Quinn. 2008. "Self Employment as a Step in the Retirement Process." Sloan Center on Aging & Work Issue Brief, No. 15 (September).

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2008. "A Micro-Level Analysis of Recent Increases in Labor Force Participation among Older Workers." Center for Retirement Research at Boston College Working Paper, 8 (February).

Giandrea, Michael D., Kevin E. Cahill, and Joseph F. Quinn. 2008. "Self Employment Transitions among Older Workers with Career Jobs." U.S. Bureau of Labor Statistics Working Paper, 418 (May).

Lee, Lauren J., Andrew P. Yu, Kevin E. Cahill, Alan K. Oglesby, Jackson Tang, Ying Qiu, and Howard G. Birnbaum. 2008. "Direct and Indirect Costs among Employees with Diabetic Retinopathy in the United States," *Current Medical Research and Opinion*, 24(5), 1549-1559.

Wu, Eric Q., Pankaj A. Patel, Andrew P. Yu, Reema R. Mody, Kevin E. Cahill, Jackson Tang, and Eswar Krishnan. 2008. "Disease-related and Total Health Care Costs of Elderly Patients with Gout," *Journal of Managed Care Pharmacy*, 14(2), 164-175.

Yu, Andrew P., Kevin E. Cahill, Howard G. Birnbaum, Lauren J. Lee, Alan K. Oglesby, Jackson Tang, and Ying Qiu. 2007. "Direct and Indirect Costs and Resource Utilization Associated with Photocoagulation and Vitrectomy Procedures among Employees with Diabetic Retinopathy" *Value in Health*, 10(3) doi:10.1016/S1098-3015(10)68726-8.

Giandrea, Michael D., Kevin E. Cahill, and Joseph F. Quinn. 2007. "An Update on Bridge Jobs: The HRS War Babies." U.S. Bureau of Labor Statistics Working Paper, 407 (May).

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2007. "Down Shifting: The Role of Bridge Jobs After Career Employment." Sloan Center on Aging & Work Issue Brief, No. 6 (April).

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2006. "Retirement Patterns from Career Employment." *The Gerontologist*, 46(4), 514-523.

Tinari, Frank D., Kevin E. Cahill, and Elias Grivoyannis. 2006. "Did the 9/11 Victim Compensation Fund Accurately Assess Economic Losses?" *Topics in Economic Analysis and Policy*, Vol. 6, Issue 1.

Cahill, Kevin E., Michael D. Giandrea, and Joseph F. Quinn. 2005. "Are Traditional Retirements a Thing of the Past? Recent Evidence on Retirement Patterns and Bridge Jobs." U.S. Bureau of Labor Statistics Working Paper, 384 (September).

Tinari, Frank D., Kevin E. Cahill, and LeeAnn M. Pounds. 2005. "The Effects of a Gender-Neutral Life Expectancy Table in New Jersey Litigation." Tinari Economics Group Working Paper.

Tinari, Frank D., Kevin E. Cahill, and Elias Grivoyannis. 2005. "A Retrospective Examination of the 9/11 Victim Compensation Fund Awards." Papers and Proceedings of the NAFE Sessions at the Allied Social Science Associations 2005 Annual Meeting.

Tinari, Frank D., and Kevin E. Cahill. 2004. "A Note on a Perverse Result under New York State's Rule 50-B: The Case of Pensions." Tinari Economics Group Working Paper.

Cahill, Kevin E., and Robert L. Clark. 2004. Economics of Aging. In L.S. Noelker, K. Rockwood, and R.L. Sprott (Eds.), *The Encyclopedia of Aging*, 4th Edition. New York, NY: Springer Publishing Company.

Cahill, Kevin E., and Alicia H. Munnell. 2004. "The Impact of Raising the Earliest Eligibility Age on Social Security-Dependent Americans." Research funded by the Russell Sage Foundation (unpublished manuscript).

Munnell, Alicia H., Kevin E. Cahill, Andrew D. Eschtruth, and Steven A. Sass. 2004. "The Graying of Massachusetts: Aging, the New Rules of Retirement, and the Changing Workforce." The Massachusetts Institute for a New Commonwealth (MassINC).

Munnell, Alicia H., Kevin B. Meme, Natalia A. Jivan, and Kevin E. Cahill. 2004. "Should We Raise Social Security's Earliest Eligibility Age?" Center for Retirement Research Issue in Brief, No. 18 (June).

Cahill, Kevin E., and Sheila Campbell. 2004. "Basic Investment Theory Explained." Center for Retirement Research Just the Facts, No. 9 (January).

Cahill, Kevin E., and Mauricio Soto. 2003. "How Do Cash Balance Plans Affect the Pension Landscape?" Center for Retirement Research Issue in Brief, No. 14 (December).

Munnell, Alicia H., Kevin E. Cahill, and Natalia A. Jivan. 2003. "How Has the Shift to 401(k)s Affected the Retirement Age?" Center for Retirement Research Issue in Brief, No. 13 (September).

Marshall, Nancy L., Cindy L. Creps, Nancy R. Burstein, Kevin E. Cahill, Wendy W. Robeson, Sue Y. Wang, Nancy Keefe, Jennifer Schimmenti, and Frederic B. Glantz. 2003. "Massachusetts Family Child Care Today: A Report on the Findings from the Massachusetts Cost and Quality Study." Wellesley Centers for Women, Wellesley, MA.

"401(k) Plans and Retirement Saving: Lessons for Personal Accounts." 2002. Summary document of a presentation by William G. Gale and James M. Poterba prepared for the Social Security Administration (November).

Beecroft, Erik, Kevin E. Cahill and Barbara D. Goodson, 2002. "The Impacts of Welfare Reform on Children: The Indiana Welfare Reform Evaluation." Abt Associates Inc. (December).

Burstein, Nancy, Jean I. Layzer, and Kevin E. Cahill. 2001. "National Study of Child Care for Low-Income Families: Patterns of Child Care Use Among Low-Income Families." Abt Associates Inc. (August).

Wrobel, Marian V., and Kevin E. Cahill. 2001. "An Evaluation of the Choosing Health Program." Abt Associates Inc. (April).

Cahill, Kevin E., 2000. "Heterogeneity in the Retirement Process: Patterns and Determinants of Labor Force Withdrawal among Individuals with Low-Wage and Short-Duration Jobs." Boston College Doctoral Dissertation.

Quinn, Joseph F., Richard V. Burkhauser, Kevin E. Cahill, and Robert Weathers. 1998. "Microeconomic Analysis of the Retirement Decision: United States." The OECD Economics Department Working Paper No. 203, Paris.

Professional Activities, Honors and Awards

Member, Founding Editorial Board of *Work, Aging and Retirement*, 2014–present; Consulting Editor, 2020–present.

Member, Editorial Board of *Research on Aging*, 2016–present.

Member, Editorial Board of *Journal of Aging & Social Policy*, 2016–present.

Member, National Academy of Social Insurance (NASI), 2021–present.

President, National Association of Forensic Economics (NAFE), 2019–2020 (President-Elect, 2018).

At-Large Vice President, Board of Directors, National Association of Forensic Economics (NAFE), 2013–2016.

2011 Lawrence R. Klein Award for best *Monthly Labor Review* article by joint BLS and non-BLS authors.

Ad hoc referee, 2000–2016, *The Gerontologist, Journal of Gerontology: Social Sciences, Journal of Applied Gerontology, Industrial and Labor Relations Review, Journal of Human Resources, Work, Aging and Retirement, Demography, Population Research and Policy Review, Journal of Population Economics, Research on Aging, Applied Health Economics and Health Policy, Sociology Quarterly, Journal of Aging and Social Policy, Ageing & Society, Atlantic Economic Journal, Social Problems, Australian Journal of Social Issues, Asian Social Science, The Journal of Forensic Economics*, AARP, Alfred P. Sloan Foundation, Oxford University Press

American Economics Association, member, 2002–present.

Gerontological Society of America, member, 2012–present, finance committee, 2015–2019, convener, GSA Economics of Aging Interest Group, 2022–present.

Western Economics Association, member, 2004–2008, 2012–present.

National Association of Forensic Economics (NAFE), member, 2004–present;

NAFE, organizer of ASSA conference sessions, 2015, 2016 (with Larry Spizman), 2017 (with Scott Gilbert)

Eastern Economics Association, member, 2005–2010, 2014

Allied Social Sciences Associations Annual Meeting, Conference Book Cover, 2012–2015, 2017, 2019, 2020.

Salmon River Art Guild, Regional Art Show, Other Media: First Place (2012, 2014, 2017, 2018, 2019); Second Place (2011, 2016); Third Place (2011, 2016, 2017); Honorable Mention (2014, 2016).

Reviewer of grant proposals, Sandell Grant Program, 2002–2003.

Doctoral Fellowship, Social Security Administration, Center for Retirement Research, 1999.

Teaching Excellence Award, Boston College Graduate School of Arts and Sciences, 1998.

Michael Mann Summer Dissertation Award, Boston College Department of Economics, 1997.

Graduate Student Fellowship, Boston College Department of Economics, 1995–1998.

Henry Rutgers Scholar, Rutgers College, Department of Economics, 1993.

Presentations and Conferences

"A Closer Look at Race- and Gender-Neutral Models." Presentation at the 2022 Annual Meeting of the Allied Social Science Associations, Online Meeting, January 9, 2022.

"Forensic Economics and the Gig Economy." Session Chair at the 2022 Annual Meeting of the Allied Social Science Associations, Online Meeting, January 8, 2022.

"Do Bridge Employment Transitions Exacerbate or Mitigate Income Inequality Later in Life?" Presentation at the 2021 Annual Scientific Meeting of the Gerontological Society of America (GSA), Online Meeting, November 12, 2021.

"The Impact of Race on a Child's Educational Attainment and Lifetime Earnings." Presentation With Lawrence M. Spizman at the 2021 National Association of Forensic Economics Eastern Meeting, Online Meeting, February 26, 2021.

"The Ex-Ante Perspective and Daubert." Discussant at the 2021 Annual Meeting of the Allied Social Science Associations, Online Meeting, January 4, 2021.

"Alex Morgan, et al. vs. U.S. Soccer Federation: Plaintiff's Economic Expert." Invited Panelist at the 2021 Annual Meeting of the Allied Social Science Associations, Online Meeting, January 3, 2021.

"The Importance of Gradual Retirement in America Today." Presentation at the 2020 Annual Scientific Meeting of the Gerontological Society of America (GSA), Online Meeting, November 6, 2020.

"The Impact of Race on a Child's Educational Attainment and Life-Time Earnings." Discussant at the 2020 Annual Meeting of the Allied Social Science Associations, San Diego, CA, January 4, 2020.

"An Agenda for Future Research in Forensic Economics." Discussant at the 2020 Annual Meeting of the Allied Social Science Associations, San Diego, CA, January 4, 2020.

"Unretirement in the 2010s: Prevalence, Determinants, and Outcomes." Presentation at the 89th Annual Conference of the Southern Economic Association, Ft. Lauderdale, FL, November 23, 2019.

"Service Occupation Age-Earnings Profiles." Discussant at the 56th Annual Conference of the Missouri Valley Economic Association, Kansas City, MO, October 11, 2019.

"Describing the Benefits and Return on Investment of Recovered Resources." Presentation at the 2019 Water Environment Federation Technical Exhibition and Conference (WEFTEC), Chicago, IL, September 22, 2019.

"Retirement Patterns of Public-Sector Workers." Presentation at the 94rd Annual Conference of the Western Economic Association International, San Francisco, CA, June 30, 2019.

“Gradual Retirement: What Role Does Bridge Employment Play in an Intergenerational Workforce? A Roundtable Discussion.” Roundtable Presentation at Generation United’s 2019 Global Intergenerational Conference, Portland, OR, June 14, 2019.

“To What Extent Are the Retirement Patterns of the Early and Middle Baby Boomers Similar to Those of Prior Cohorts?” Presentation at the International Association of Gerontology and Geriatrics European Region (IAGG-ER) Congress 2019, Gothenburg, Sweden, May 24, 2019.

“Senior Housing in the Age of the Sharing Economy, Artificial Intelligence, and Autonomous Vehicles.” Panelist at the 2019 National Urbanism Next Conference, Portland, OR, May 9, 2019.

“Raising the Stakes: When a Working Shareholder Takes Your Clients.” Discussant at the 45th Annual Conference of the Eastern Economics Association, New York, NY, March 2, 2019.

“Idaho at Risk.” Invited guest on Boise State Public Radio’s *Idaho Matters*, Boise, ID, February 26, 2019.

“Retirement Patterns of the Early and Middle Baby Boomers.” Presentation at the 2019 Annual Meeting of the Allied Social Science Associations, Atlanta, GA, January 5, 2019.

“The Role of Gradual Retirement in the Economic Security of Older Americans.” The 2018 Annual Scientific Meeting of the Gerontological Society of America (GSA), Boston, MA, November 14, 2018.

“Continuous Earning: Thriving Over a Lifetime of Work.” Invited speaker at The Institute for Work & the Economy’s 2018 Force for the Future Conference, Dallas, TX, October 31, 2018.

“Transitions From Career Employment Among Public- and Private-Sector Workers.” Presentation at the National Bureau of Economic Research (NBER) Conference on Incentives and Limitations of Employment Policies on Retirement Transitions, Jackson, WY, August 10, 2018.

“Refuting Bogus Statistics in Litigation: A Case Study.” Presentation at the 93rd Annual Conference of the Western Economic Association International, Vancouver, British Columbia, June 28, 2018.

“Are Older Workers the Ace Up Our Sleeve?” Keynote presentation at the Conference on Strategic Opportunities for Finding Talent in a Tight Labor Market sponsored by AARP, Easterseals, and ECONorthwest, Portland, OR, March 6, 2018.

“The Retirement Income Security Outlook for Older Workers: Causes for Concern and Reasons for Optimism.” Presentation at the Conference on Current and Emerging Trends in Aging and Work sponsored by the Center for Research and Education on Aging and Technology and the Sloan Research Network on Aging & Work, Miami, FL, January 18, 2018.

“Before-and-After Analysis: An Application of Structural Break Testing to the Determination of Economic Damages.” Discussant at the 2018 Annual Meeting of the Allied Social Science Associations, Philadelphia, PA, January 6, 2018.

“Challenges and Opportunities of Living and Working Longer.” Presentation at the RAND Corporation, Santa Monica, CA, October 3, 2017.

“The New World of Retirement Income Security.” Presentation at the 21st IAGG World Congress of Gerontology and Geriatrics, San Francisco, CA, July 25, 2017.

"The Retirement Process and the Fair Calculations in Civil Damages Act of 2016." Presentation at the 92nd Annual Conference of the Western Economic Association International, San Diego, CA, June 26, 2017.

"Economic Damages Series." Presentations for the Oregon State Bar Association Continuing Legal Education Seminar Series, Tigard, OR, May 10, 17, 24, and 31, 2017.

"Challenges and Opportunities of Living and Working Longer." Presentation (with Joseph F. Quinn) at the Pension Research Council Conference on Saving and Retirement in an Uncertain Financial Environment, The Wharton School, University of Pennsylvania, Philadelphia, PA, May 5, 2017.

"The Retirement Income Landscape in America and Older Workers' Labor Supply Decisions." Invited panelist at the 2017 American Bar Association National Conference on Equal Employment Opportunity Law, New Orleans, LA, March 29, 2017.

"Notable Economic Trends in Idaho and the Pacific Northwest." Invited speaker at the Northwest Credit Union Association's Governmental Affairs Conference, Boise, ID, January 26, 2017.

"What Determines Gradual Retirement? Differences in the Path to Retirement between Low- and High-Educated Older Workers." Discussant at the 2017 Annual Meeting of the Allied Social Science Associations, Chicago, IL, January 8, 2017.

"The Impact of Oregon's Pension Legacy Costs on New Teacher Turnover and Quality" Presentation at the 2017 Annual Meeting of the Allied Social Science Associations, Chicago, IL, January 7, 2017.

"Pension Generosity in Oregon and Its Impact on Mid-Career Teacher Attrition and Older Teachers' Retirement Decisions." Presentation at the 2016 Fall Research Conference of the Association for Public Policy Analysis and Management (APPAM), Washington, DC, November 6, 2016.

"How Do You Study the Impact of Immigrant Inclusion? Considerations for Quantitative Research." Presentation at the Welcoming Economies Global Network Conference, Philadelphia, PA, October 20, 2016.

"Economic Damages in Employment Cases." Presentation for the Multnomah Bar Association, Portland, OR, September 20, 2016, and the Oregon Trial Lawyers Association, Portland, OR, October 5, 2016.

"Pension Generosity in Oregon and its Impact on the K12 Workforce." Presentation at the 91st Annual Conference of the Western Economic Association International, Portland, OR, July 1, 2016.

"Measure of Damages for Employer-Paid Health Insurance Denied While Working." Discussant at the 91st Annual Conference of the Western Economic Association International, Portland, OR, July 1, 2016.

"Is Bridge Job Activity Overstated?" Presentation at the 2016 Annual Meeting of the Allied Social Science Associations, San Francisco, CA, January 4, 2016.

"Does the Option of Continued Work Later in Life Result in a More Optimistic View of Retirement?" Presentation at the 68th Annual Scientific Meeting of the Gerontological Society of America (GSA), Orlando, FL, November 22, 2015.

"To What Extent is Gradual Retirement a Product of Financial Necessity?" Presentation at the 68th Annual Scientific Meeting of the Gerontological Society of America (GSA), Orlando, FL, November 21, 2015.

“The Impact of a Time & Place Intervention on Economic Outcomes at a Large Healthcare Organization.” Presentation at the 68th Annual Scientific Meeting of the Gerontological Society of America (GSA) Pre-Conference Workshop: Change in the Meaning and Experience of Work Later in Life, Orlando, FL, November 18, 2015.

“The Economic Dynamics and Fiscal Impacts of an Aging Society.” Invited panelist at the 10th Annual Conference of the Oregon Oral Health Coalition, Oral Health in the Age of Aging: Perspectives on Epigenetics, Gerontology, and Chronic Diseases, Portland, OR, October 2, 2015.

“Pathways to Retirement in the United States: An Evolving Process.” Invited speaker at the Center for Senior Policy’s Conference on Extending Working Life: The American Experience, Oslo, Norway, September 15, 2015.

“Midyear Commercial Real Estate Economic Forum.” Invited panelist at a forum sponsored by TitleOne Corporation, Boise, ID, June 17, 2015.

“Boomers and the Future of Oregon’s Economy.” Speaker at a jointly-sponsored ECONorthwest–AARP event on leveraging Oregon’s 50-plus population, Portland, OR, March 17, 2015.

“The Impact of a Randomly-Assigned Time & Place Management Initiative on Work and Retirement Expectations.” Presentation at the 2015 Annual Meeting of the Allied Social Science Associations, Boston, MA, January 4, 2015.

“A Balanced Look at Self-Employment Transitions Later in Life.” Presentation at the 67th Annual Scientific Meeting of the Gerontological Society of America (GSA), Policy Series: Self-Employment and Entrepreneurship: The Aging Workforce’s ‘Encore’?, Washington, DC, November 8, 2014.

“How Might the Affordable Care Act Impact Retirement Transitions?” Presentation at the 89th Annual Conference of the Western Economic Association International, Denver, CO, June 28, 2014.

“Hours Flexibility Preferences and Work/Retirement Decisions.” Presentation at the Work and Family Researchers Network (WFRN) 2014 Conference, New York, NY, June 19, 2014.

“Bridge Jobs and the New Era of Retirement.” Invited speaker at the Sloan Foundation’s Workshop on Measuring, Modeling, and Modifying Late in Life Workplace Dynamics, New York, NY, June 5, 2014.

“The Impact of Hours Flexibility on Retirement Transitions.” Presentation at the Pacific Northwest Regional Economics Conference (PNREC) 2014, Portland, OR, May 8, 2014.

“Job Transitions among Today’s Older Americans: Challenges and Opportunities.” Keynote speaker at AARP’s Finding Work at 50+ Event, Beaverton, OR, April 22, 2014.

“Retirement Communities – the Golden Age of Real Estate.” Invited panelist at a forum sponsored by the Idaho Business Review, Boise, ID, April 1, 2014.

“Transitions into Self-Employment at Older Ages: 1992 to 2012.” Presentation at the 40th Annual Conference of the Eastern Economics Association, Boston, MA, March 8, 2014.

“What Forensic Economists Need to Know about Societal Aging.” Presentation at the NAFE Sessions of the 40th Annual Conference of the Eastern Economics Association, Boston, MA, March 8, 2014.

“Preparing for the Aging Boom: Best Practices for Employers.” Invited panelist at a forum sponsored by the Vision Action Network and the Washington County Chamber of Commerce Partnership, Portland, OR, January 29, 2014.

"The New Era of Retirement." Presentation at the Osher Lifelong Learning Institute at Boise State University, Boise, ID, January 9, 2014.

"The Impact of Hours Flexibility on Career Employment, Bridge Jobs, and the Timing of Retirement." Presentation at the 2014 Annual Meeting of the Allied Social Science Associations, Philadelphia, PA, January 4, 2014.

"Schedule Matches and Work-life Fit among Older Healthcare Workers." Presentation at the 66th Annual Scientific Meeting of the Gerontological Society of America (GSA), New Orleans, LA, November 21, 2013.

"Self-Employment Transitions among Older Americans." Invited speaker at the AARP Public Policy Institute Roundtable on Crafting a Workforce Development System that Better Meets the Needs of Older Jobseekers and Workers, Washington, DC, November 7, 2013.

"The Uncertainty of Planning for Retirement." Invited guest on Chicago Public Radio, WBEZ's "Morning Shift," Chicago, IL, November 4, 2013.

"The Role of Gender in the Retirement Patterns of Older Americans." Invited speaker at the U.S. Department of Labor's Older Women Workers Roundtable, Washington, DC, September 27, 2013.

"Are Gender Differences Emerging in the Retirement Patterns of the Early Boomers?" Presentation at the 88th Annual Conference of the Western Economic Association International, Seattle, WA, June 30, 2013.

"Getting Older, Getting Hired." Invited guest on WGBH's *Boston Public Radio*, Boston, MA, January 22, 2013.

"Employment Experiences of Older Workers in the Context of Shifts in the National Economy." Presentation at the 65th Annual Scientific Meeting of the Gerontological Society of America (GSA), San Diego, CA, November 17, 2012.

"Retirement Patterns and the Macroeconomy, 1992 to 2010: The Prevalence and Determinants of Bridge Jobs, Phased Retirement, and Reentry among Different Cohorts of Older Americans." Presentation at the 2012 Fall Research Conference of the Association for Public Policy Analysis and Management (APPAM), Baltimore, MD, November 9, 2012.

"New Evidence on Self-Employment Transitions among Older Americans with Career Jobs." Presentation at the 87th Annual Conference of the Western Economic Association International, San Francisco, CA, June 30, 2012.

"Work after Retirement: Lessons for Employers and Policymakers from the United States." Invited speaker at Eurofound's "Income from Work after Retirement" Expert Workshop, European Foundation for the Improvement of Living and Work Conditions, Brussels, Belgium, June 15, 2012.

"The Relationship between Work Decisions and Location Later in Life." Presentation at the 2012 Annual Meeting of the Allied Social Science Associations, Chicago, IL, January 7, 2012.

"Building Your Bridge to Retirement'?" Invited guest on AARP's *Inside E Street* for Public Television, Washington, DC, December 7, 2011.

"How Does Occupational Status Impact Bridge Job Prevalence." Presentation at the 2011 Annual Meeting of the Allied Social Science Associations, Denver, CO, January 8, 2011.

"Stepping Stones and Bridge Jobs: Determinants and Outcomes." Presentation at the 2010 Annual Meeting of the Allied Social Science Associations, Atlanta, GA, January 4, 2010.

"Adapting U.S. Retirement Behavior." Discussant at the 2009 Annual Meeting of the Eastern Economic Association, New York, NY, February 27, 2009.

"Retirement Patterns and Determinants among Individuals with a History of Short-Duration Jobs." Presentation at the 2009 Annual Meeting of the Allied Social Science Associations, San Francisco, CA, January 4, 2009.

"The Role of Bridge Jobs in the Retirement Process." Presentation at The Ann Richards Invitational Roundtable on Gender and the Media, Older Workers: Benefits and Obstacles for Women's and Men's Continued Employment, Brandeis University, Waltham, MA, October 24, 2008.

"The Role of Re-entry in the Retirement Process." Presentation at the 2008 Annual Meeting of the Allied Social Science Associations, New Orleans, LA, January 4, 2008.

"A Micro-level Analysis of Recent Increases in Labor Force Participation among Older Workers." Presentation at the Korea Labor Institute Conference on Panel Data, Seoul, Korea, October 25, 2007.

"Bridge Jobs and Retiree Well-being." Presentation at the 2007 Annual Meeting of the Western Economic Association, Seattle, WA, July 2, 2007.

"Self Employment Transitions among Older Workers with Career Jobs," Presentation at the 2007 Annual Meeting of the Eastern Economic Association, New York, NY, February 24, 2007.

"A Micro-level Analysis of Recent Increases in Labor Force Participation among Older Workers." Presentation at the 2006 Annual Meeting of the Western Economic Association, San Diego, CA, July 2, 2006.

"Retirement Patterns and Bridge Jobs among the HRS War Babies." Presentation at the 2005 Annual Meeting of the Western Economic Association, San Francisco, CA, July 7, 2005.

SEAK Annual National Expert Witness Conference, Hyannis, MA, June 16-17, 2005.

"The Social Security Debate: Why Should I Care about Reforms?" Invited guest for a panel discussion on Social Security Personal Accounts, Drew University Economics Department, Madison, NJ, April 12, 2005.

"The Role of the Economist in Assessing Damages for Defendants." Presentation at Liberty Mutual Group, Marlton, NJ, March 18, 2005.

"Was the 9/11 Victim Compensation Fund a Success? A Forensic Economist's View." Presentation at the 2005 Annual Meeting of the Eastern Economic Association, New York, NY, March 5, 2005.

"Recent Evidence on Retirement Patterns and Bridge Jobs." Presentation at the 2005 Annual Meeting of the Eastern Economic Association, New York, NY, March 4, 2005.

"A Retrospective Examination of the 9/11 Victim Compensation Fund Awards: Calculated vs. Actual Economic Loss Awards." Presentation at the 2005 Annual Meeting of the Allied Social Science Associations: Expanding the Frontiers of Economics, Philadelphia, PA, January 8, 2005.

"Are Traditional Retirements a Thing of the Past?" Presentation at the U.S. Bureau of Labor Statistics, Washington, DC, December 16, 2004.

"How Well Prepared Are Massachusetts Families for Retirement?" Presentation at the New England Study Group, Federal Reserve Bank of Boston, Boston, MA, October 12, 2004.

Annual Meeting of the Allied Social Science Associations, San Diego, CA, January 3-5, 2004.

"Securing Retirement Income for Tomorrow's Retirees." Session Chair for the Sandell Grant Program Presentations at the Fifth Annual Conference of the Social Security Retirement Research Consortium, Washington, DC, May 15-16, 2003.

"Retirees Back at Work." Invited guest on National Public Radio's *On Point*, Boston, MA, March 12, 2003.

"The Changing Retirement Income Landscape." Presentation at the Ethics and Aging Seminar Series at Boston College, Chestnut Hill, MA, February 3, 2003.

"Social Security Reform: The Relationship between Today's Program and Tomorrow's." Discussant at the 55th Annual Scientific Meeting of the Gerontological Society of America, Boston, MA, November 26th, 2002.

"Patterns of Child Care Use among Low-Income Families." Presentation at the National Association for Welfare Research and Statistics (NAWRS) 42nd Annual Workshop: Research, Reauthorization, and Beyond, Albuquerque, NM, August 25-28, 2002.

Annual Meeting of the Allied Social Science Associations, Boston, MA, January 7-9, 2000.

"The Outlook for Retirement Income." Second Annual Conference of the Social Security Retirement Research Consortium, Washington, DC, May 17-18, 2000.

"New Developments in Retirement Research." First Annual Joint Conference of the Social Security Retirement Research Consortium, Washington, DC, May 20-21, 1999.

"AHEAD (Asset and Health Dynamics Among the Oldest Old) Summer Workshop." Survey Research Center, The University of Michigan, Ann Arbor, MI, Summer 1997.

"GSOEP-PSID Summer Workshop." Center for Policy Research, Syracuse University, Syracuse, NY, Summer 1997.

Conference Posters

Cahill KE, Giandrea MD, Quinn JF, "To What Extent Are the Retirement Patterns of the Early and Middle Baby Boomers in the United States Similar to Those of Prior Cohorts?" The International Association of Gerontology and Geriatrics European Region (IAGG-ER) Congress 2019, Gothenburg, Sweden, May 23-25, 2019.

Cahill KE, James JB, Pitt-Catsouphes M, "How Do Older Healthcare Workers' Preferences for Flexibility Affect Work and Retirement Decisions?" Gerontological Society of America (GSA) 66th Annual Scientific Meeting, New Orleans, LA, November 20-24, 2013.

Wu E, Cahill KE, Bieri C, Ben-Hamadi R, Yu AP, Erder MH, "Comparison of Hospitalization Use and Health Care Costs of Elderly Major Depressive Disorder (MDD) Patients Treated with Escitalopram, Generic SSRIs, and SNRIs," International Society for Pharmacoeconomics and Outcomes Research (ISPOR) 14th Annual International Meeting, Orlando, FL, May 16-20, 2009.

Cahill, KE, Giandrea MD, Quinn JF, "Retirement Behavior among Individuals with Erratic Work Histories," Gerontological Society of America (GSA) 61st Annual Scientific Meeting, National Harbor, MD, November 21-25, 2008.

Jaff MR, Engelhart L, Rosen E, Yu AP, Cahill KE, "Clinical and Economic Outcomes among U.S. Medicare Beneficiaries with Lower Extremity Peripheral Arterial Disease (PAD)," International Symposium on Endovascular Therapy (ISET), Hollywood, FL, January 20-24, 2008.

Giandrea MD, Cahill KE, Quinn JF, "Self-Employment Transitions among Older Workers with Career Jobs," Gerontological Society of America (GSA) 60th Annual Scientific Meeting, San Francisco, CA, November 16-20, 2007.

Lee LJ, Yu AP, Cahill KE, Birnbaum HG, Oglesby AK, Tang J, Qiu Y, "Direct and Indirect Costs among Employees with Diabetic Retinopathy," American Diabetes Association (ADA) 67th Scientific Sessions, Chicago, IL, June 22-26, 2007.

Yu AP, Cahill KE, Birnbaum HG, Lee LJ, Oglesby AK, Tang J, Qiu, Y, "Direct and Indirect Costs Associated with Photocoagulation and Vitrectomy among Employees with Diabetic Retinopathy," International Society for Pharmacoeconomics and Outcomes Research (ISPOR) 12th International Meeting, Arlington, VA, May 19-23, 2007.

Wu E, Patel P, Krishnan E, Yu AP, Cahill KE, Tang J, Mody R, "Healthcare Cost of Gout in an Elderly Population: A Claims Database Analysis," American Geriatrics Society (AGS) 2007 Annual Scientific Meeting, Seattle, WA, May 2-6, 2007.

Wu E, Mody R, Krishnan E, Yu AP, Cahill KE, Tang J, Patel P, "Tighter Control of Serum Uric Acid in Gout is Associated with Lower Morbidity and Health Care Costs," American College of Rheumatology (ACR) Annual Scientific Meeting, Washington, DC, November 10-15, 2006.

Expert Reports, Trial and Deposition Testimony

Maney P., et al. vs. State of Oregon, et al., class action civil rights lawsuit on behalf of adults in custody in Oregon Department of Corrections facilities, United States District Court, District of Oregon, Eugene Division, opinion regarding representativeness and other statistical analyses related to the proposed class, testimony taken in deposition, December 16, 2021.

Wyatt B., et al. vs. Kate Brown, Governor of Oregon, et al., class action civil rights lawsuit on behalf of foster care children in Oregon, United States District Court, District of Oregon, Eugene Division, opinion as to the plaintiffs' experts' statistical analyses and other statistical analyses related to the proposed class, testimony taken in deposition, March 5, 2021.

Westmark Industries, Inc. vs. Bartels Packing, Inc., et al., complaint for wrongful use of civil proceedings, Multnomah County Circuit Court, State of Oregon, opinion as to defendant's lost profits, testimony taken in trial, November 6, 2019.

ProTech Industries, Inc. vs. Wickum Weld, Inc., misappropriation of trade secrets proceeding, Superior Court for Clark County, State of Washington, opinion as to plaintiff's lost profits and unjust enrichment, testimony taken in deposition, October 17, 2018.

Arbitration between the City of Portland and the Portland Fire Fighters' Association, opinion as to the generosity of the Oregon Public Service Retirement Plan (OPSRP) relative to firefighters' pension benefits in comparable cities, testimony taken in arbitration, September 26, 2017.

James Moffat and Gayle Moffat vs. Cedar Grove Composting, Inc., loss of use and enjoyment of property proceeding, Superior Court for Snohomish County, State of Washington, opinion as to defendant's positive economic impacts and achievement of stated public policy goals, testimony taken in trial, April 3, 2017.

Mobilitie, LLC Petition for Declaratory Ruling before the Federal Communications Commission (FCC) in the Matter of Promoting Broadband for All Americans by Prohibiting Excessive Charges for Access to Public Rights of Way, WT Docket No. 16-421, opinion as to the economics of local government right of way fees, written testimony submitted to the FCC, March 8, 2017; reply declaration submitted to the FCC, April 7, 2017.

Michael Davis and Julie Davis, et al. vs. Cedar Grove Composting, Inc., loss of use and enjoyment of property proceeding, Superior Court for Snohomish County, State of Washington, opinion as to defendant's positive economic impacts and achievement of stated public policy goals, testimony taken in deposition, February 13, 2017; Catherine Avila and Dionicilo Avila, et al. vs. Cedar Grove Composting, Inc., loss of use and enjoyment of property proceeding, Superior Court for King County, State of Washington, opinion as to defendant's positive economic impacts and achievement of stated public policy goals, testimony taken in deposition, February 13, 2017.

Application by TransCanada Keystone Pipeline, LP for a Permit to Construct Keystone XL Pipeline, Before the Public Utilities Commission (PUC) of the State of South Dakota, rebuttal testimony on behalf of Standing Rock Sioux Tribe regarding the socioeconomic analysis contained in the U.S. Department of State's Final Supplemental Environmental Impact Statement on the Keystone XL Pipeline Project, testimony taken in Pierre, SD in front of the PUC, August 3, 2015.

Multnomah County vs. Conway Construction Company, et al., bridge construction damages proceeding, Multnomah County Circuit Court, State of Oregon, opinion as to plaintiff's economic damages due to the installation of defective bridge decking, testimony taken in trial, February 25, 2015.

KForce vs. Brett Oxenhandler, et al., business damages proceeding, United States District Court, Western District of Washington at Seattle, opinion as to plaintiff's calculation of economic damages, testimony taken in deposition, February 5, 2015.

State of Oregon, ex rel. John Kroger, Attorney General vs. AU Optronics Corporation, et al., TFT-LCD antitrust litigation, United States District Court, Northern District of California at San Francisco, opinion as to the apportionment of damages across purchaser and product groups, testimony taken in deposition, August 11, 2014.

David Sawyer and Joan Sawyer vs. Metropolitan Life Insurance Company, et al., personal injury proceeding, Middlesex County Superior Court, Massachusetts, opinion as to plaintiff's lost earning capacity, testimony taken in deposition, April 16, 2013.

Expert Economic Assessment of the USAF Socioeconomic Impact Analysis for Boise AGS, report submitted to the United States Air Force, March 3, 2012.

Council on American Islamic Relations – New Jersey, Inc., et al. vs. Bergman Real Estate Group, et al., business damages proceeding, Essex County Superior Court, New Jersey, opinion as to plaintiff's lost fundraising revenue, testimony taken in deposition, September 21, 2005.

Garfinkel vs. Morristown Obstetrics and Gynecology Associates, et al., Hon. Stephen F. Smith, Morris County Superior Court, New Jersey, opinion as to defendants' lost profits, testimony taken in trial, June 23, 2005.

Edwards vs. City of New York, wrongful termination proceeding, Hon. Fernando Tapia, New York City Civil Court, Bronx County, New York, opinion as to the loss of earnings, fringe benefits, and pension benefits, testimony taken in trial, June 1, 2005.

Allen vs. Euromarket Designs, Inc., wrongful termination proceeding, Hon. Stephen J. Burnstein, Essex County Superior Court, New Jersey, opinion as to the loss of earnings, testimony taken in trial, April 20, 2005.

Ali vs. Cervelli, personal injury proceeding, Hon. Robert P. Contillo, Bergen County Superior Court, New Jersey, opinion as to the loss of income from the family business and the loss of household services, testimony taken in trial, April 13-14, 2005.

Peskin vs. AT&T Corporation, wrongful termination proceeding, Somerset County Superior Court, New Jersey, opinion as to the loss of earnings, testimony taken in deposition, April 8, 2005.

Garfinkel vs. Morristown Obstetrics and Gynecology Associates, et al., wrongful termination proceeding, Morris County Superior Court, New Jersey, opinion as to defendants' lost profits, testimony taken in deposition, March 16, 2005.

Packard vs. The Bessemer Group, wrongful termination proceeding, Middlesex County Superior Court, New Jersey, opinion as to the loss of earnings and pension benefits, testimony taken in deposition, February 17, 2005.

Durant vs. The Associates, business damages proceeding, Hon. Nicholas J. Stroumtsos, Jr., Middlesex County Superior Court, New Jersey, opinion as to the loss of incremental profit, testimony taken in trial, December 15, 2004.

Durant vs. The Associates, business damages proceeding, Middlesex County Superior Court, New Jersey, opinion as to the loss of incremental profit, testimony taken in deposition, November 22, 2004.

Luisi vs. Luisi, divorce proceeding, Hon. Rachel A. Adams, Richmond County Supreme Court, New York, opinion as to the value of enhanced earning capacity, testimony taken in trial, November 11, 2004.

Newspaper, Periodicals, Blogs and Other Publications

Cahill, Kevin E. 2021. "How Can FEs Come to Grips with the Reality of Gradual Retirement?" *The Forecast: A Newsletter of the National Association of Forensic Economics*, 35(4).

Cahill, Kevin E., Melissa Carson, and Annalise Helm. 2021. "Don't Confuse Shortage with Scarcity" *Idaho Business Review* (October).

Cahill, Kevin E., Melissa Carson, and Annalise Helm. 2020. "Are Boise's Local Businesses Going the Way of the Dodo?" *Idaho Business Review* (December).

Cahill, Kevin E., John Tapogna, and Lauren Butler. 2019. "Idaho at Risk: How Bold Leadership and Accountability Can Prepare Idaho for the Future." Boise, ID: The J.A. and Kathryn Albertson Family Foundation.

Cahill, Kevin E. 2018. "Parking Garage Changes Highlight Downside of Boise's Growth. A Net Positive Impact?" *Idaho Business Review* (December).

Cahill, Kevin E. 2018. "Utter Nonsense to Say War Simulations in Downtown Boise Don't Have Costs." *Idaho Statesman* (September).

Cahill, Kevin E. 2018. "Boise's Traffic: An Economist's View." *Idaho Business Review* (September).

Cahill, Kevin E. 2017. "Yes, the Idaho Guard Brings Local Jobs, Spending. But 2015 Study Misleads on F-35 Debate." *Idaho Statesman* (May).

Cahill, Kevin E., and Casey Keck. 2017. "What Are the Economic, Social, and Civic Impacts of a Welcoming Framework?" Working Paper. Research funded by Welcoming America.

Cahill, Kevin E. 2016. "It's Baaaack: The Flawed Argument That Older Workers Should Step Aside." *Huffington Post* (September).

Cahill, Kevin E., Andrew Dyke, and John Tapogna. 2016. "Pension Generosity in Oregon and Its Impact on Midcareer Teacher Attrition and Older Teachers' K12 Workforce Exit Decisions." CEDR Policy Brief 2016-6. University of Washington, Seattle, WA.

Cahill, Kevin E., Andrew Dyke, and John Tapogna. 2016. "The Impact of Oregon's Pension Legacy Costs on New Teacher Turnover and Quality." CEDR Policy Brief 2016-5. University of Washington, Seattle, WA.

Cahill, Kevin E. 2016. "Shouldn't We Lead by Example if We Want Americans to Save More for Retirement?" *Huffington Post* (May).

Cahill, Kevin E., Andrew Dyke, and John Tapogna. 2016. "Does Idaho Come Up Short on College and Career Readiness? Absolutely." *Idaho Statesman* (March).

Cahill, Kevin E., John Tapogna, Andrew Dyke, Melissa Rowe, Tessa Krebs, and Ryan Knapp. 2015. "To What Extent is there a Skills Gap in Idaho?" ECONorthwest Issue Brief (July).

Cahill, Kevin E. 2014. "A New Perspective on Older Workers." *Idaho Business Review* (June).

Tapogna, John, Kevin E. Cahill, and Andrew Dyke. 2014. "Comparing Spending and Academic Results is Imperative." *Idaho Education News* (June).

Cahill, Kevin E., John Tapogna, and Jay Bloom. 2014. "Societal Aging Need Not Mean Slower Growth for Oregon." *The Oregonian* (May).

Cahill, Kevin E., Michael D. Giandrea, and Gene J. Kovacs. 2014. "Self-Employment: The Answer for an Aging Workforce and a Sluggish Economy?" Sloan Center on Aging & Work, AGE*nda* (March).

Cahill, Kevin E., and Jacquelyn B. James. 2013. "A Cost/Benefit View of Occasional Flexibility." Sloan Center on Aging & Work, AGE*nda* (December).

Cahill, Kevin E. and Jacquelyn B. James. 2013. "Small Request, Big Impact: The Importance of Occasional Flexibility in a Healthcare Setting." Sloan Center on Aging & Work at Boston College Issue Brief (November).

Cahill, Kevin E., John Tapogna, Rod Gramer, and Diana Lachiondo. 2013. "To What Extent Will Demographic Changes Help Idaho Reach Its Educational Attainment Goals for 2020?" ECONorthwest Issue Brief (October).

Cahill, Kevin E., and Gene J. Kovacs. 2013. "Santa Claus, the Easter Bunny, and Traditional Retirement." Sloan Center on Aging & Work, AGE*nda* (May).

Cahill, Kevin E., Jacquelyn James, Marcie Pitt-Catsouphes, and Maureen O'Keeffe. 2012. "Late-Career Flexibility: Beyond Phased Retirement." *HR Pulse Magazine* (December).

Cahill, Kevin E. and Paul Thoma. 2012. "What Does the Aging of Idaho Mean for its Citizens, Employers, and Policymakers?" ECONorthwest Issue Brief (September).

Cahill, Kevin E., and Gene J. Kovacs. 2012. "Should You Be Counting on the Social Security Trust Fund?" Sloan Center on Aging & Work, AGE*nda* (September).

Cahill, Kevin E., John Tapogna, Paul Thoma, and Bryce Ward. 2012. "Is Boise Over- or Underperforming Economically?" ECONorthwest Issue Brief (August).

Cahill, Kevin E. 2012. "What Ichiro's Departure Says About Loyalty and the Employer-Employee Relationship." *The Seattle Times* (July).

Cahill, Kevin E. 2012. "Thinking about Phased Retirement?" Sloan Center on Aging & Work, AGE*nda* (June).

Sweet, Stephen and Kevin E. Cahill. 2012. "How the Health Care Sector Can Prepare for the Aging of Its Workforce?" Sloan Center on Aging & Work, AGE*nda* (April).

Cahill, Kevin E. and Stephen Sweet. 2012. "Should Older Americans Feel Gloomy About Their Job Prospects?" Sloan Center on Aging & Work, AGE*nda* (March).

Cahill, Kevin E. 2012. "F-35 Opponent Questions Air Force Report." *The Boise Guardian* (February).

Cahill, Kevin E. 2012. "Five Reasons Why Flexible Work Options Are Good Business in a Bad Economy." Sloan Center on Aging & Work, AGE*nda* (February).

Cahill, Kevin E. 2011. "Should Older Workers Step Aside?" *Huffington Post Blog* (featured article) (August) and Sloan Center on Aging & Work, AGE*nda* (December).

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VIII. APPENDIX B: Materials Considered

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Boyles, T.J. and Lewis, W.C. (1996). "Taxation of Damage Awards: Current Law and Implications," Litigation Economic Digest, 2(1), pp. 73-77.

Carroll, Scott A. (2015). "Federal Appeals Court Endorses Tax-Offset Damages," The National Law Review, 12(66).

Duffy, S. (2000). "Winning Age Bias Plaintiff Receives Additional Money to Cover Extra Tax," *The Legal Intelligencer* (August).

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Email to Kevin E. Cahill from Audrey K. Miller, dated March 9, 2022.

Email to Kevin E. Cahill from Audrey K. Miller, dated March 10, 2022.

Email to Kevin E. Cahill from Audrey K. Miller, dated March 11, 2022.

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United States Court of Appeals for the Fifth Circuit. (2021). Case No. 19-20752, Audrey K. Miller vs. Sam Houston State University; Texas State University System. Document: 00515726301. Date Filed: 01/29/2021.

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Wood, Robert R. (2019). "Can You Claim Higher Tax Bills As Lawsuit Damages?," *Forbes*.

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